

2010 Electric SD Rate Case Expense Amortization		Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
		Production				Transmission				Distribution												
Rate Base	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Plant Investment	BOY																					
Plant Investment	EOY																					
Depreciation Reserve	BOY																					
Depreciation Reserve	EOY																					
C.W.I.P.	BOY																					
C.W.I.P.	EOY																					
Accumulated Deferred Taxes	BOY																					
Accumulated Deferred Taxes	EOY																					
Materials & Supplies	BOY																					
Materials & Supplies	EOY																					
Fuel Inventory	BOY																					
Fuel Inventory	EOY																					
Non-Plant Assets & Liab	BOY																					
Non-Plant Assets & Liab	EOY																					
Prepays & Other	BOY			125				44				75						244				
Prepays & Other	EOY			125				44				75						244				
<b>Statement of Income</b>																						
<b>Operating Expenses:</b>																						
Fuel & Purchased Energy	Annual																					
Power Production	Annual																					
Transmission	Annual																					
Distribution	Annual																					
Customer Accounting	Annual																					
Customer Service & Information	Annual																					
Sales, Econ Dvlp & Other	Annual																					
Administrative & General	Annual																					
<b>Total Operating Expenses:</b>	<b>Annual</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	Annual																					
Amortization	Annual																					
<b>Taxes:</b>																						
Property	Annual																					
Gross Earnings Tax	Annual																					
Deferred Income Tax & ITC	Annual																					
Payroll & other	Annual																					
<b>Total Taxes:</b>	<b>Annual</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	Annual																					
<b>State Income Tax</b>																						
<b>Tax Additions:</b>																						
Nuclear Fuel Burn (ex D&D)	Annual																					
Nuclear Outage Accounting	Annual																					
Avoided Tax Interest	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Book Additions	Annual																					
<b>Total Tax Additions</b>	<b>Annual</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Tax Deductions:</b>																						
Tax Depreciation & Removal	Annual																					
Manufacture Production Deduction	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Tax/Book Timing Differences	Annual																					
<b>Total Tax Deductions</b>	<b>Annual</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Tax Credits:</b>																						
State R&E Credits	Annual																					
Other State Credits	Annual																					
Federal Production Tax Credit (PTC)	Annual																					
Other Federal Tax Credits	Annual																					
<b>Total Tax Credits</b>	<b>Annual</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Dissection Cash Working Paper</b>																						

**Northern States Power Company, a Minnesota corporation**  
**Electric Utility - South Dakota Jurisdiction**  
**5 Year Amortization of Deferred Rate Case Expenses**  
**2010 Actual**  
**000's**

**Amortization of Deferred Rate Case Expenses**

Year	BOY (1)	Current (2)	EOY (3)
2010	268	51	217
2011	217	54	163
2012	163	54	110
2013	110	54	56
2014	56	54	2
2015	2	2	0

**Notes:**

- (1) & (3) Prepayments & Other : RATE\10Actual\RB\CROSS\_Inputs E & G Summary.xls  
 (2) O&M Manual Items amortization entered from amortization spreadsheet.

3 factor to SubBU	51.0700%	18.0500%	30.8800%	100.0000%
3 Factor Gen Elec MN	Production	Transmission	Distribution	

BOY	137	48	83	268
EOY	111	39	67	217
13 Month Average	125	44	75	244

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 mo avg
13 Month Average Net Plan	268,099	266,081	261,612	257,144	252,676	248,207	243,739	239,271	234,802	230,334	225,866	221,397	216,929	243,550
Net Plant Change		2,018	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468	

P9-4A

SD Electric  
JDE 10.248418

Mo amort 4,468 Amortized over 48 Months

	Reg Adj	Amort	
Balance 12/31/2009 (Inc Reg Adj)			268,099
J 2010	1,611	2,018	266,081
F	96,953	4,468	261,612
M	(44,206)	4,468	257,144
A	(3,339)	4,468	252,676
M		4,468	248,207
J		4,468	243,739
J		4,468	239,271
A		4,468	234,802
S		4,468	230,334
O		4,468	225,866
N		4,468	221,397
D		4,468	216,929
J 2011		4,468	212,461
F		4,468	207,992
M		4,468	203,524
A		4,468	199,056
M		4,468	194,587
J		4,468	190,119
J		4,468	185,651
A		4,468	181,182
S		4,468	176,714
O		4,468	172,246
N		4,468	167,778
D		4,468	163,309
J 2012		4,468	158,841
F		4,468	154,373
M		4,468	149,905
A		4,468	145,437
M		4,468	140,969
J		4,468	136,501
J		4,468	132,033
A		4,468	127,565
S		4,468	123,097
O		4,468	118,629
N		4,468	114,161
D		4,468	109,693
J 2013		4,468	105,225
F		4,468	100,757
M		4,468	96,289
A		4,468	91,821
M		4,468	87,353
J		4,468	82,885
J		4,468	78,417
A		4,468	73,949
S		4,468	69,481
O		4,468	65,013
N		4,468	60,545
D		4,468	56,077
			51,609
			47,141
			42,673
			38,205
			33,737
			29,269
			24,801
			20,333
			15,865
			11,397
			6,929
			2,461
J 2015	2,461		0

Find Close Tools



Account Number: 10.248418 NSPM SD Elec Rate Case

Fiscal Year: 10  
 Ledger Type: AA  
 Subledger Type: \*  
 Subledger Desc:

PYE Net Postings: 217,079.51  
 Balance Forward: 217,079.51

Period End	Period Amounts	Cumulative Amounts
01/31/2010	406.69-	216,672.92
02/28/2010	92,464.19	309,137.11
03/31/2010	48,674.00-	260,463.11
04/30/2010	7,807.02-	252,656.09
05/31/2010	4,468.32-	248,207.77
06/30/2010	4,468.32-	243,739.45
07/31/2010	4,468.32-	239,271.13
08/31/2010	4,468.32-	234,802.81
09/30/2010	4,468.32-	230,334.49
10/31/2010	4,468.32-	225,866.17
11/30/2010	4,468.32-	221,397.85
12/31/2010	4,468.32-	216,929.53

PA-42